BY VIRTUE OF THE AUTHORITY GRANTED BY c247, LAWS OF 1952, IT IS HEREBY DECLARED, SUBJECT TO SUBSEQUENT CHANGE, THAT THE MINIMUM PRICES AT WHICH CIGARETTES MAY BE SOLD IN NEW JERSEY IS SET FORTH ON THIS PAGE AND ON THE NEXT THREE PAGES.

Page 1 of 4				NUMBER OF	MFG PRICE	WHOLESALE	WHOLESALE	RETAIL	RETAIL
		CIGARETTES		CIGARETTES		PICK UP	DELIVERED	CARTON	
Brand Family	Company	PER PACK	PER CARTON	PER CARTON	<b>CIGARETTES</b>	<b>CARTON PRICE</b>	<b>CARTON PRICE</b>	PRICE	PRICE
Quincy (All Styles)	Blue Grass Tobacco, Inc.	20	10	200		\$39.53	\$39.81	\$42.70	\$4.27
Kingsboro (All Styles)	Carolina Tobacco Company	20	10	200		\$40.21	\$40.50	\$43.43	\$4.35
Roger (All Styles)	Carolina Tobacco Company	20	10	200	\$62.25	\$40.21	\$40.50	\$43.43	\$4.35
Malibu (All Styles)	Commonwealth Brands, Inc.	20	10	200	\$89.70	\$45.99	\$46.32	\$49.67	\$4.97
Montclair (All Styles)	Commonwealth Brands, Inc.	20	10	200	\$89.70	\$45.99	\$46.32	\$49.67	\$4.97
Riviera (All Styles)	Commonwealth Brands, Inc.	20			\$89.70	\$45.99	\$46.32	\$49.67	\$4.97
Sonoma	Commonwealth Brands, Inc.	20	10	200	\$75.95	\$43.09	\$43.40	\$46.54	\$4.66
Tuscany	Commonwealth Brands, Inc.	20	10	200	\$138.20	\$56.20	\$56.60	\$60.70	\$6.07
USA Gold	Commonwealth Brands, Inc.	20	10	200	\$89.70	\$45.99	\$46.32	\$49.67	\$4.97
Competidora	Dosal Tobacco Corporation	20	10	200	\$61.25	\$40.00	\$40.28	\$43.20	\$4.32
Kentucky's Best	Farmers Tobacco Co. of Cynthiana Inc.	20	10	200	\$67.25	\$41.26	\$41.56	\$44.56	\$4.46
Baron American Blend	Farmer's Tobacco Co. of Cynthiana Inc.	20	10	200	\$67.25	\$41.26	\$41.56	\$44.56	\$4.46
VB Made In The USA	Farmer's Tobacco Co. of Cynthiana Inc.	20	10	200	\$67.25	\$41.26	\$41.56	\$44.56	\$4.46
Bronco	General Tobacco	20	10	200	\$63.25	\$40.42	\$40.71	\$43.65	\$4.37
Champion	General Tobacco	20	10	200	\$56.75	\$39.05	\$39.33	\$42.18	\$4.22
GT One	General Tobacco	20	10	200	\$63.25	\$40.42	\$40.71	\$43.65	\$4.37
Silver	General Tobacco	20	10	200	\$52.75	\$38.21	\$38.48	\$41.27	\$4.13
Wave	Japan Tobacco International U.S.A., Inc.	20	10	200	\$80.45	\$44.04	\$44.36	\$47.57	\$4.76
Mild Seven	Japan Tobacco International U.S.A., Inc.	20	10	200	\$139.00	\$56.37	\$56.77	\$60.88	\$6.09
Export A	Japan Tobacco International U.S.A., Inc.	25	8	200	\$145.00	\$57.63	\$58.04	\$62.25	\$7.79
Carnival	Korea Tobacco & Ginseng Corp	20	10	200	\$63.25	\$40.42	\$40.71	\$43.65	\$4.37
Dreams (All Flavors)	Kretek International	20	5	100	\$86.20	\$22.63	\$22.79	\$24.45	\$4.89
Djarum	Kretek International	20	10	200	\$172.45	\$63.41	\$63.86	\$68.49	\$6.85
DJ Original	Kretek International	20	10	200	\$179.95	\$64.99	\$65.45	\$70.19	\$7.02
Taj Mahal Bidis	Kretek International	20	20	400	\$62.48	\$80.52	\$81.09	\$86.97	\$4.35
OM	Kretek International	20		100	\$85.00	\$22.50	\$22.67	\$24.30	\$4.86
Merci	Kretek International	20	10	200	\$172.45	\$63.41	\$63.86	\$68.49	\$6.85
Merci NF	Kretek International	20	5	100	\$86.20	\$22.63	\$22.79	\$24.45	\$4.89
Always Save	Liberty Brands LLC	20	10	200	\$55.00	\$38.68	\$38.96	\$41.78	\$4.18
Best Choice	Liberty Brands LLC	20	10	200	\$55.00	\$38.68	\$38.96	\$41.78	\$4.18
Cabo Gold	Liberty Brands LLC	20	10	200	\$55.00	\$38.68	\$38.96	\$41.78	\$4.18
Circle Z	Liberty Brands LLC	20	10	200	\$55.00	\$38.68	\$38.96	\$41.78	\$4.18
Harper	Liberty Brands LLC	20	10	200	\$55.00	\$38.68	\$38.96	\$41.78	\$4.18
Knights	Liberty Brands LLC	20			\$55.00	\$38.68	\$38.96		
Liberty	Liberty Brands LLC	20	10	200	\$55.00	\$38.68	\$38.96	\$41.78	\$4.18

Page 2 of 4				NUMBER OF			WHOLESALE		
		CIGARETTES		CIGARETTES		PICK UP	DELIVERED	CARTON	
Brand Family	Company					<b>CARTON PRICE</b>			PRICE
Maxxon	Liberty Brands LLC	20				\$38.68			
Ropers	Liberty Brands LLC	20			\$55.00	\$38.68	\$38.96		
Eve Lights & Eve Ultra Lights: All styles	Ligget Group Inc.	20			\$93.95	\$46.88	\$47.22		
Grand Prix: All Styles	Liggett Group Inc.	20			\$70.45	\$41.94	\$42.24		
Jade Full Flavor & Jade Lights: All styles	Liggett Group Inc.	20			\$73.20	\$42.52			
Liggett Select: All Styles	Liggett Group Inc.	20			\$81.70	\$44.30	\$44.62		
Quest 1, 2, 3 Regular&Menthol Lights Kings Box	Liggett Group Inc.	20			\$138.20	\$56.20			
Pyramid: All Styles	Liggett Group Inc.	20			\$86.45	\$45.30			
USA	Liggett Group Inc. (Vector Tobaccco)	20			\$66.20	\$41.04	\$41.33		
Eagle 20's	Liggett Group Inc. (Vector Tobaccco)	20			\$67.25	\$41.26			\$4.46
Silver Eagle	Liggett Group Inc. (Vector Tobaccco)	20			\$63.75			\$43.78	
Silver Eagle 120'S	Liggett Group Inc. (Vector Tobaccco)	20			\$65.25		\$41.13	\$44.11	\$4.42
Rave	Lignum-2, Inc.	20	10	200	\$58.75	\$39.47	\$39.75	\$42.63	\$4.27
Maverick	Lorillard Tobacco Company	20	10	200	\$72.70	\$42.41	\$42.71	\$45.81	\$4.59
Max	Lorillard Tobacco Company	20	10	200	\$155.70	\$59.88	\$60.31	\$64.68	\$6.47
Newport	Lorillard Tobacco Company	20	10	200	\$150.70	\$58.83	\$59.25	\$63.54	\$6.36
Old Gold	Lorillard Tobacco Company	20	10	200	\$102.20	\$48.62	\$48.97	\$52.51	\$5.26
Kent	Lorillard Tobacco Company	20	10	200	\$155.70	\$59.88	\$60.31	\$64.68	\$6.47
True	Lorillard Tobacco Company	20	10	200	\$155.70	\$59.88	\$60.31	\$64.68	\$6.47
Newport Full Flavor 25's 100 Soft & King Size Box	Lorillard Tobacco Company	25	8	200	\$150.70	\$58.83	\$59.25	\$63.54	\$6.36
Black & Gold Cube (Black/Gold)	Nat Sherman	20	5	100	\$198.50	\$34.45	\$34.70	\$37.21	\$7.45
Fantasia Lights Cube (Multicolor)	Nat Sherman	20	5	100	\$198.50	\$34.45	\$34.70	\$37.21	\$7.45
Classic Cube (Cork/White)	Nat Sherman	20	5	100	\$188.50	\$33.40	\$33.64	\$36.08	\$7.22
Newport	Lorillard Tobacco Company	20	10	200	\$150.70	\$58.83	\$59.25	\$63.54	\$6.36
Old Gold	Lorillard Tobacco Company	20	10	200	\$102.20	\$48.62	\$48.97	\$52.51	\$5.26
Kent	Lorillard Tobacco Company	20	10	200	\$155.70	\$59.88	\$60.31	\$64.68	\$6.47
True	Lorillard Tobacco Company	20	10	200	\$155.70	\$59.88	\$60.31	\$64.68	\$6.47
Newport Full Flavor 25's 100 Soft & King Size Box	Lorillard Tobacco Company	25	8	200	\$150.70	\$58.83	\$59.25	\$63.54	\$6.36
Black & Gold Cube (Black/Gold)	Nat Sherman	20	5	100	\$198.50	\$34.45	\$34.70	\$37.21	\$7.45
Fantasia Lights Cube (Multicolor)	Nat Sherman	20	5	100	\$198.50	\$34.45	\$34.70	\$37.21	\$7.45
Classic Cube (Cork/White)	Nat Sherman	20		100	\$188.50	\$33.40	\$33.64	\$36.08	\$7.22
Classic Mint Cube (Cork/White)	Nat Sherman	20	5	100	\$188.50	\$33.40	\$33.64	\$36.08	\$7.22
Classic Light Cube (Cork/White)	Nat Sherman	20		100	\$188.50	\$33.40			
Cigarettellos Non Filter Cube (Brown)	Nat Sherman	20		100	\$188.50	\$33.40		\$36.08	
A Touch of Clove Filter Cube (Brown)	Nat Sherman	20		100	\$188.50	\$33.40		\$36.08	
Havana Ovals Non Filter Cube (Brown)	Nat Sherman	20			\$188.50	\$33.40			
A Hint of Mint Filter Cube (Brown)	Nat Sherman	20				\$33.40			

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		CIGARETTES		CIGARETTES		PICK UP	DELIVERED	CARTON	
Brand Family	Company					CARTON PRICE			PRICE
Natural Light King (White)	Nat Sherman	20			+	\$56.58			\$6.12
New York Cut Original (Cork/White)	Nat Sherman	20			\$140.00	\$56.58			\$6.12
New York Cut Mint (White)	Nat Sherman	20				\$56.58			\$6.12
New York Cut Light (White)	Nat Sherman	20	10	200	\$140.00	\$56.58	\$56.98	\$61.11	\$6.12
Alpine	Phillip Morris USA, Inc.	20			\$154.15			\$64.33	
Basic	Phillip Morris USA, Inc.	20	10	200	\$124.70	\$53.36		\$57.63	\$5.77
Benson & Hedges	Phillip Morris USA, Inc.	20	10	200	\$167.65	\$62.40	\$62.84	\$67.40	\$6.74
Benson & Hedges Princess Pack	Phillip Morris USA, Inc.	20			\$199.40	\$69.08		\$74.61	\$7.47
Bristol	Phillip Morris USA, Inc.	20	10	200	\$154.15	\$59.56	\$59.98	\$64.33	\$6.44
Cambridge	Phillip Morris USA, Inc.	20	10	200	\$154.15	\$59.56	\$59.98	\$64.33	\$6.44
Canadian Style Player's	Phillip Morris USA, Inc.	20				\$62.53		\$67.54	\$6.76
Chesterfield	Phillip Morris USA, Inc.	20	10	200	\$167.65	\$62.40	\$62.84	\$67.40	\$6.74
Collector's Choice	Phillip Morris USA, Inc.	20			\$147.15	\$58.08	\$58.50	\$62.73	\$6.28
Commander	Phillip Morris USA, Inc.	20			\$167.65	\$62.40	\$62.84	\$67.40	\$6.74
Dave	Phillip Morris USA, Inc.	20	10	200	\$154.15	\$59.56	\$59.98	\$64.33	\$6.44
English Ovals	Phillip Morris USA, Inc.	20	10	200	\$199.40	\$69.08	\$69.57	\$74.61	\$7.47
L&M	Phillip Morris USA, Inc.	20	10	200	\$124.70	\$53.36	\$53.74	\$57.63	\$5.77
Lark	Phillip Morris USA, Inc.	20	10	200	\$167.65	\$62.40	\$62.84	\$67.40	\$6.74
Marlboro	Phillip Morris USA, Inc.	20			\$138.20	\$56.20		\$60.70	
Marlboro	Phillip Morris USA, Inc.	25	8	200	\$138.20	\$56.20	\$56.60	\$60.70	
Merit	Phillip Morris USA, Inc.	20	10	200	\$167.65	\$62.40	\$62.84	\$67.40	\$6.74
Parliament	Phillip Morris USA, Inc.	20		200	\$138.20	\$56.20	\$56.60	\$60.70	\$6.07
Player's	Phillip Morris USA, Inc.	20		200	\$167.65	\$62.40		\$67.40	
Player's Navy Cut Princess Pack	Phillip Morris USA, Inc.	20		200	\$199.40	\$69.08	\$69.57	\$74.61	\$7.47
Rothman	Phillip Morris USA, Inc.	20			\$177.05	\$64.38	\$64.83	\$69.54	\$6.96
Saratoga	Phillip Morris USA, Inc.	20	10	200	\$167.65	\$62.40	\$62.84	\$67.40	\$6.74
Virginia Slims (Includes Superslims)	Phillip Morris USA, Inc.	20	10	200	\$142.70	\$57.15	\$57.55	\$61.73	\$6.18
1st Class (All Styles)	Premier Manufacturing	20	10	200	\$59.25	\$39.58	\$39.86	\$42.75	\$4.28
Ultra Buy (All Styles)	Premier Manufacturing	20	10	200	\$59.25	\$39.58	\$39.86	\$42.75	\$4.28
Shield (All Styles)	Premier Manufacturing	20		200	\$59.25	\$39.58	\$39.86	\$42.75	\$4.28
Wildhorse (All Styles)	Premier Manufacturing	20	10	200	\$59.25	\$39.58	\$39.86	\$42.75	\$4.28
Barclay	R.J. Reynolds Tobacco Company	20	10	200	\$160.65	\$60.92	\$61.36	\$65.80	\$6.58
Belair, Carlton, Eclispe,	R.J. Reynolds Tobacco Company	20	10	200	\$172.00	\$63.31	\$63.76	\$68.38	\$6.84
Lucky Strike, More 100, More 120,	R.J. Reynolds Tobacco Company	20		200	\$172.00	\$63.31	\$63.76	\$68.38	
Now, Pall Mall (Full Price), Tareyton,	R.J. Reynolds Tobacco Company	20	10	200	\$172.00	\$63.31	\$63.76	\$68.38	\$6.84
Camel Non-Filter & Capri	R.J. Reynolds Tobacco Company	20		200	\$172.00	\$63.31	\$63.76		
Salem	R.J. Reynolds Tobacco Company	20		200	\$145.70	\$57.78	\$58.19	\$62.41	\$6.25

Page 4 of 4		NUMBER OF	NUMBER OF	NUMBER OF	MFG PRICE	WHOLESALE	WHOLESALE	RETAIL	<b>RETAIL</b>
		CIGARETTES		CIGARETTES	,	PICK UP	DELIVERED	CARTON	PACK
Brand Family	Company	PER PACK	PER CARTON	PER CARTON	CIGARETTES	<b>CARTON PRICE</b>	CARTON PRICE	PRICE	PRICE
Red Kamel	R.J. Reynolds Tobacco Company	20	10	200	\$145.70	\$57.78	\$58.19	\$62.41	\$6.25
Viceroy	R.J. Reynolds Tobacco Company	20	10	200	\$104.70	\$49.15	\$49.50	\$53.09	\$5.31
GPC	R.J. Reynolds Tobacco Company	20	10	200	\$107.20	\$49.67	\$50.03	\$53.65	\$5.37
Misty	R.J. Reynolds Tobacco Company	20	10	200	\$97.10	\$47.55	\$47.89	\$51.36	\$5.14
Best Value & Monarch	R.J. Reynolds Tobacco Company	20	10	200	\$78.30	\$43.59	\$43.90	\$47.08	\$4.71
All Forsyth Tobacco	R.J. Reynolds Tobacco Company	20	10	200	\$78.30	\$43.59	\$43.90	\$47.08	\$4.71
Kool	R.J. Reynolds Tobacco Company	20	10	200	\$145.70	\$57.78	\$58.19	\$62.41	\$6.25
Winston	R.J. Reynolds Tobacco Company	20	10	200	\$139.70	\$56.51	\$56.92	\$61.04	\$6.11
Doral	R.J. Reynolds Tobacco Company	20	10	200	\$127.20	\$53.88	\$54.27	\$58.20	\$5.82
Vantage	R.J. Reynolds Tobacco Company	20	10	200	\$172.00	\$63.31	\$63.76	\$68.38	\$6.84
Pall Mall (Savings)	R.J. Reynolds Tobacco Company	20	10	200	\$127.20	\$53.88	\$54.27	\$58.20	\$5.82
Camel (filter)	R.J. Reynolds Tobacco Company	20	10	200	\$145.70	\$57.78	\$58.19	\$62.41	\$6.25
Dunhill	R.J. Reynolds Tobacco Company	20	10	200	\$161.10	\$61.02	\$61.45	\$65.91	\$6.60
State Express International	R.J. Reynolds Tobacco Company	20	10	200	\$161.10	\$61.02	\$61.45	\$65.91	\$6.60
State Express Box	R.J. Reynolds Tobacco Company	20	10	200	\$148.20	\$58.30	\$58.72	\$62.97	\$6.30
Marshall McGearty	R.J. Reynolds Tobacco Company	20	10	200	\$182.50	\$65.52	\$65.99	\$70.77	\$7.08
Natural American Spirit Additive Free	Sante Fe Tobacco Company, Inc.	20	10	200	\$140.00	\$56.58	\$56.98	\$61.11	\$6.12
Natural American Spirit Organic	Sante Fe Tobacco Company, Inc.	20	10	200	\$174.00	\$63.73	\$64.19	\$68.83	\$6.89

THESE PRICES ARE BASED UPON INFORMATION AVAILABLE AS OF THE DATE OF ISSUANCE AND ARE SUBJECT TO CHANGE AS FURTHER INFORMATION IS RECEIVED FROM THE MANUFACTURERS.

PLEASE CALL THE NEW JERSEY DIVISION OF TAXATION AT 609-588-3940 TO VERIFY MINIMUM PRICES FOR ANY CIGARETTE BRAND THAT IS NOT LISTED ANYWHERE ON THIS CIGARETTE MINIMUM PRICE LIST. THE CIGARETTE BRANDS SHOWN ABOVE ARE LEGALLY ALLOWED TO BE SOLD IN NEW JERSEY.

IT IS UNLAWFUL FOR ANY PERSON TO STAMP, SELL, OFFER OR POSSESS FOR SALE A PACKAGE OR CONTAINER OF CIGARETTES OF A TOBACCO MANUFACTURER OR A BRAND FAMILY NOT PUBLISHED IN THE AG'S TOBACCO MANUFACTURER DIRECTORY. THE ATTORNEY GENERAL'S TOBACCO MANUFACTURER DIRECTORY IS LOCATED AT: http://www.state.nj.us/lps/oag/oag\_tobacco.html

October 13, 2008

Maureen Adams, Director Division of Taxation